

## **LOUISIANA**

Louisiana ranks 43rd among the states in number of local governments, with 526 active in October 2007.

### **PARISH GOVERNMENTS (60)**

In Louisiana, the county governments are legally designated "parish" governments. The entire area of the state is encompassed by parish government except for the parishes of East Baton Rouge, Lafayette, Orleans, and Terrebonne. These four parishes are substantially consolidated, for governmental purposes, with the cities of Baton Rouge, Lafayette, New Orleans, and Houma, respectively. The Baton Rouge, Lafayette, New Orleans, and Terrebonne parish consolidated governments are counted as municipal governments, rather than as parish governments, in census statistics on governments.<sup>1</sup>

The parish governing body is called the police jury except in parishes that adopt a home-rule charter where it is known as the parish council.

### **SUBPARISH GENERAL PURPOSE GOVERNMENTS (303)**

#### **Municipal Governments (303)**

Municipal governments in Louisiana are the cities (municipalities having 5,000 inhabitants or more), towns (municipalities having 1,001 to 4,999 inhabitants), and villages (municipalities having 1,000 or fewer inhabitants). Minimum population for incorporation is 201. Municipal governments may adopt a home-rule charter.

#### **Township Governments (0)**

Louisiana has no township governments.

### **PUBLIC SCHOOL SYSTEMS (69)**

#### **School District Governments (68)**

The following types of school districts in Louisiana are counted as separate

governments for census purposes:

Parish school districts  
City school districts

An elected school board administers each school district. The city school districts of Baker, Bogalusa, Central, Monroe, and Zachary were each established by special act and constitutional amendment. Both the parish and city school districts may, upon voter approval, levy taxes and issue bonds.

#### **Dependent Public School Systems (1)**

Systems dependent on the state government:

The Recovery School District was created to take over failing schools. It is administered by a superintendent appointed by the Louisiana Board of Elementary and Secondary Education, and is funded by the state of Louisiana.

#### **Other Educational Activities**

The Northeast Louisiana Sales Tax District was established by special act to provide additional funds for school districts and parish purposes by means of a district-wide sales tax not to exceed 1 percent. It is governed by a board of commissioners composed of the president of the Monroe city school board and the presidents of the parish school boards of Caldwell, Catahoula, Concordia, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll parishes. The district is not counted as a government.

Louisiana statutes also authorize parish school boards to establish various kinds of subordinate areas or bodies for local school administration: junior college districts, school districts within parishes, school subdistricts, and consolidated school districts. These are not counted as governments.

Regional service centers are established by the state department of education. They are governed by a board consisting of the superintendent of each member school district.

Regional service entities are classified as dependent activities of the state and are not counted as governments.

The Educational Facilities Trust Fund District was established by special act for the purpose of financing school facilities. The district may levy an ad valorem property tax with voter approval, fix and collect fees, and issue bonds.

Educational facilities improvement districts are created by act of state legislature within school districts. Each is governed by a board of directors appointed by the respective school board. The districts may levy a sales and use tax with voter approval and may issue revenue bonds. These districts are dependent on the controlling school district.

Special school districts operate schools for exceptional children. The districts are created by act of the state legislature. The districts are governed by the governing authority of the state department of education. Revenues are from state appropriations and payments from local school systems. The special school districts are classified as dependent activities of the state and are not counted as a government.

## **SPECIAL DISTRICT GOVERNMENTS (95) <sup>2</sup>**

Louisiana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Abbeville Film and Visitors Commission District**

This commission was created by special act to provide economic development to the city of Abbeville. The commission is appointed by the mayor with confirmation by the governing body of the city. The commission may levy a hotel occupancy tax.

### **Algiers Park Commission**

This commission was created by special act for the fifteenth ward of Orleans Parish. The commission consists of seven members. Each

of the two state representatives for the ward appoints one member; each of the two state senators for the ward appoints one member; the city council of New Orleans appoints one member; the mayor appoints one member; and the parish assessor appoints one member. The commission may set leases and concession fees.

### **Amite River Basin Drainage and Water Conservation District**

This district was created by special act to facilitate flood control and water resources development in the Amite River area (Ascension, East Baton Rouge, East Feliciana, Livingston, St. Helena, and St. James parishes). The board of commissioners consists of 13 members; one member is appointed by the Governor from the district at large and 12 are appointed by the Governor following nominations by members of the legislature serving that portion of each parish within the district. The board may levy ad valorem taxes with voter approval and may issue bonds.

### **Arena Authorities and Districts (special acts)**

The Beauregard Parish Covered Arena Authority was created by special act. The authority is governed by a board consisting of the president of the police jury of Beauregard Parish and four members appointed by the legislative delegation representing the parish. The authority may fix and collect service charges.

The Vernon Parish Arena District was created by special act in 1999. The authority is governed by a board consisting of the president of the police jury of Vernon Parish, the mayor of the City of Leesville, two members appointed by the local Lions' Club, and one member appointed by the parish's legislative delegation representing the parish. The authority may fix and collect service charges.

### **Bayou Lafourche Fresh Water District**

This district was established by special act to provide fresh water in portions of Ascension, Assumption, and Lafourche parishes. It is governed by a board that is appointed by the police juries of the three parishes included in the district. The district may fix charges for water, levy property and special taxes, and issue bonds with the approval of the voters.

### **Bi-State Corridor Commission**

This commission was created by 1991 legislation to finance the construction of a highway between Red River, Bienville, Sabine, and Webster parishes in Louisiana and Columbia County in Arkansas. The commission consists of representatives of the cities and parishes served plus one member appointed by each of the Louisiana and Arkansas highway departments. With voter approval, the commission may fix and collect user fees and taxes, except ad valorem taxes. The state may issue revenue bonds for the authority.

### **Calcasieu Parish Gaming Revenue District**

A special act permitted the parish of Calcasieu and specified cities and towns to enter into a joint services agreement creating this district. The district may fund economic development and other public projects. The district may levy, collect, and distribute fees, assessments, and taxes on gaming operations. The district also may issue revenue bonds.

### **Cameron Parish Water and Wastewater Board for District Number 1**

This board was created by act of state legislature. The board consists of seven members appointed by the police jury of Cameron Parish. The board may set fees, issue bonds, levy special assessments, and, with voter approval, levy an ad valorem tax.

### **Capital Area Groundwater Conservation District**

This district was authorized by special act to provide for development of groundwater resources in the parishes or consolidated governments of East Baton Rouge, East Feliciana, Pointe Coupee, West Baton Rouge, and West Feliciana. It is governed by a board of 15 commissioners appointed by the Governor from panels submitted by various public and private agencies. The district may fix user charges.

### **Chennault International Airport Authority**

This authority was established by intergovernmental agreement pursuant to 1986 legislation. The authority is governed by a board of commissioners, of whom two are appointed by Calcasieu Parish, two by the City of Lake Charles, two by the parish school board, and one by the other six. The authority may receive revenue from the sale or lease of its facilities and may, upon voter approval, levy ad valorem taxes and issue bonds.

### **Community Center Authorities and Districts (special acts)**

The Acadia Community Center District was created by special act to build and operate a community center. The district is governed by a ten-member board of commissioners appointed by the parish. The district may levy ad valorem taxes and issue bonds with voter approval. The district also may fix and collect service charges.

The West Calcasieu Parish Community Center Authority was created by special act to build and operate a rodeo arena, sports complex, or community center. The district is governed by a seven-member board. The governing authorities of the City of Sulphur, City of Westlake, City of DeQuincy, and Town of Vinton each appoint one member. The governing authority of Calcasieu Parish appoints three members. The authority may fix and collect service charges.

## **East Baton Rouge Recreation and Park Commission**

The East Baton Rouge Recreation and Park Commission was created by special act. The nine-member board of commissioners includes the mayor-president, a member of the school board, a member of the planning commission, and six members appointed by the metropolitan council. The commission may levy property taxes and issue bonds with voter approval.

## **Economic Development Districts (special acts)**

These districts have been authorized by state acts to encourage economic development:

Avoyelles Parish Economic Development District  
Beauregard Parish Economic and Industrial Development District  
Berwick Development District  
Concordia Economic and Industrial Development District  
East Carroll Economic and Industrial Development District  
England Economic and Industrial Development District  
Esler Industrial Development District  
Hammond Area Economic and Industrial Development District  
LaSalle Economic Development District  
Morehouse Economic Development District  
Opelousas Downtown Development District  
Pollock Economic and Industrial Development District  
St. Landry Parish Economic and Industrial Development District  
St. Tammany Parish Development District  
Tangipahoa Parish Economic Development District  
Tensas Economic and Industrial Development District  
Terrebonne Economic Development Authority  
Winn Parish Economic Development District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners. All of the boards represent local governments and also may represent the state or private interests in accordance with the provisions of specific authorizing legislation. The districts may impose rentals and charges for use of their facilities. All districts also have one or more of the following revenue powers: the power to levy ad valorem taxes with voter approval, the power to levy sales and use taxes with voter approval, the power to issue revenue bonds, or the power to issue general obligation bonds with voter approval.

## **Evangeline Parish Solid Waste Disposal District**

This district was created by special act to operate and maintain solid waste disposal facilities in the parish of Evangeline. It is governed by a commission consisting of 13 commissioners; six are appointed by the governing authority of Evangeline Parish and seven are appointed by the mayors of all municipalities within the parish. The commission may levy ad valorem taxes and, with voter approval, issue bonds.

## **Events Center Districts in Certain Parishes**

State law created an events center district in each parish with a population between 144,000 and 160,000. At the time of the law's passage, Ouachita Parish met the population requirement. A board of commissioners governs the district. The board is appointed by the governing bodies of the parish and municipalities and includes nominees from the local chamber of commerce. The Governor also appoints one member with senate confirmation. These members jointly appoint additional members to represent significant supporters. The district may fix and collect fees and rentals for facilities and services. With voter approval, the district may levy ad valorem taxes and special assessments and issue revenue bonds.

## **Fire Protection Districts (special acts)**

Three fire protection districts were created by special acts of the state legislature. The Ward One Fire Protection District Number 2 of Ville Platte and the St. Mary Ward Four Fire Protection District are each governed by a board appointed by their parish governing authority. The Rapides Parish Tri Fire Protection District is governed by a board appointed by Rapides Parish; the municipalities of Lecompte, Forest Hill, and Woodworth; and the Central Louisiana Association of Nurserymen. The districts may levy ad valorem taxes with voter approval and issue bonds.

## **Joint Electric Power Generation and Transmission Facilities**

Joint electric power generation and transmission facilities serving two or more municipalities are established by agreement among participating municipalities when each passes an ordinance ratifying the agreement. The composition of the governing body is specified in the agreement establishing the facility. Member municipalities may appropriate funds for the facility and issue bonds on its behalf. The amount of funds to be appropriated by and the bonds to be issued by each participating municipality are specified in the agreement.

Public power authorities serving a single municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

## **Juvenile Justice Districts, Detention Center Authorities, and Youth Center Authorities (special acts)**

These districts have been established by special acts to provide facilities for the rehabilitation of juvenile offenders:

Bossier-Caddo Juvenile Detention  
Center Authority  
Feliciana Juvenile Justice District  
Florida Parishes Juvenile Justice District  
Ware Youth Center Authority (formerly

the Northwest Louisiana Juvenile  
Detention Center District)

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by state and local officials representing the courts in the area served. The districts may assess fines on offenders and, upon voter approval, may levy ad valorem taxes and issue bonds.

## **Lafayette Metropolitan Expressway Commission**

This commission was created by special act. The commission consists of 11 members: two appointed by the Lafayette Economic Development Authority, two by the Greater Lafayette Chamber of Commerce, two by the University of Louisiana-Lafayette, one by the city/parish president of the Lafayette consolidated government, two by the secretary of the state department of transportation and development, one by the chief executive officer of the incorporated areas of the parish other than the city of Lafayette, and one by the governing authority of the Lafayette consolidated government. The district may set fees and issue bonds.

## **LaSalle-Grant Solid Waste Disposal District**

This district was established by 1990 legislation to provide solid waste collection and disposal services in Grant and LaSalle parishes. A board of commissioners consisting of six members appointed by the police jury of each of the two parishes governs the district. The district may, upon voter approval, levy ad valorem taxes and issue bonds.

## **Louisiana Delta Authority**

State law authorizes four contiguous parishes meeting specified criteria to create this authority to promote economic and industrial development. The eight-member board of commissioners consists of the chairs and directors of each parish's port commission or equivalent entity. With voter approval, the authority may levy ad valorem taxes and a sales and use tax. The authority may issue

general obligation bonds with voter approval and may issue revenue bonds. The authority may fix and collect fees.

### **Louisiana Energy and Power Authority**

This authority was established to provide electric power as needed across the entire state. Individual municipalities may elect to participate. The governing board consists of one representative from each participating municipality. The authority may fix and collect rents and fees for use of electric power and energy, services, facilities, and commodities. The authority may issue bonds.

### **Louisiana Local Government Environmental Facilities and Community Development Authority**

This authority was established by 1991 legislation to assist local governments in constructing, extending, and repairing environmental facilities such as sewage treatment and solid waste disposal facilities. A board of directors consisting of representatives of the participating governments governs the authority. The authority may fix and collect fees and rentals, enter into cost sharing agreements with participating governments, and issue bonds.

### **Louisiana Municipal Natural Gas Purchasing and Distribution Authority**

This authority was established by 1987 legislation, after resolution of participating governments, to purchase and distribute natural gas to participating municipalities. A board of directors consisting of representatives of each participating municipality governs the authority. The authority may fix and collect fees and issue revenue bonds.

### **Natchitoches Historic District Development Commission**

This commission was created by act of the state legislature. The commission's 16 members represent state, local, and private interests. All of the state and local commission

members are officials acting ex officio. A portion of a statutory tax is earmarked for this commission. The commission may issue bonds.

### **Neighborhood Improvement Districts (special acts)**

Districts for the purpose of security and other purposes have been created by special acts. These districts are governed by boards of commissioners consisting of representatives appointed by local and state officials and representatives appointed by or nominated by the local homeowners association. The districts may set fees, and special ad valorem taxes, with voter approval. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

Similar entities lacking fiscal or administrative autonomy are counted as parish or municipal dependent agencies. See "Subordinate Agencies and Areas," below.

### **New Orleans Planetarium – Science Center Commission**

This commission was created by an act of state legislature. The commission consists of nine members appointed by the mayor of the City of New Orleans. Four of the members must be superintendents of public education for four specified parishes. The commission may fix and collect admission fees.

### **Northshore Harbor Center District**

This district, formerly known as the East St. Tammany Events Center District, was established by 1986 legislation to acquire, construct, develop, maintain, and operate an events center. The district governing body consists of one member appointed by the mayor of the City of Slidell, three by the city council of Slidell, one by the board of aldermen of the Town of Pearl River, one by the council of the St. Tammany Parish, one by police jury of the St. Tammany Parish, one by the Greater Slidell Area Chamber of Commerce, and one by the St. Tammany Parish Tourist and Convention Commission, plus four members

appointed by members of the state legislature. The district may fix and collect fees and rentals for its facilities and services. Upon voter approval, it may levy ad valorem taxes and special assessments and may issue bonds. The district also may levy a tax on hotel and motel rooms and overnight camping facilities.

### **Parish Hospital Service Districts**

General law authorizes parish hospital service districts in parishes having a population in excess of 110,000 but not more than 135,000. These districts are created by act of state legislature. At the time of the law's passage, Rapides Parish met the population requirement. The districts are governed by boards of nine commissioners appointed by the Governor, with senate confirmation, from nominees by the parish governing authority. The districts may fix and collect fees. The districts may levy taxes and issue bonds with voter approval.

Special acts authorized two hospital service districts in St. Tammany Parish. The districts are governed by boards with members appointed by local officials and, for one district, also by members appointed by the district's legislative delegation. The districts may issue both revenue and general obligation bonds and may set and levy a special tax subject to voter approval.

Other parish hospital service districts lack autonomy and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Plaquemines Parish Courthouse District**

This district was created by an act of state legislature in 1998 to acquire or construct a courthouse or renovate the existing courthouse. The district is governed by a board of nine commissioners including state and local officials and one member appointed by the parish council. The district may levy property taxes and sales and use taxes with voter approval. The district also may issue bonds secured by tax levies with voter approval.

### **Port, Harbor, and Terminal Districts (special acts)**

The following districts have been established by special acts to operate port facilities:

Abbeville Harbor and Terminal District  
Alexandria Regional Port Authority  
Caddo-Bossier Parishes Port Commission  
Cane River Waterway District  
Grand Isle Port Commission  
Greater Lafourche Port Commission  
Greater Ouachita Port Commission  
Jennings Navigation District  
Lake Charles Harbor and Terminal District  
Mermentau River Harbor and Terminal District  
Morgan City Harbor and Terminal District  
Natchitoches Parish Port Commission  
Pointe Coupee Port, Harbor, and Terminal District  
Port of Iberia District  
Port of South Louisiana  
Red River Parish Port Commission  
St. Bernard Port, Harbor, and Terminal District  
South Tangipahoa Parish Port Commission  
Terrebonne Port Commission  
Twin Parish Port Commission  
Vidalia Port Commission  
Vinton Harbor and Terminal District  
West Calcasieu Port, Harbor, and Terminal District  
West Feliciana Parish Port Commission  
West St. Mary Parish Port, Harbor, and Terminal District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the Governor or by local officials according to provisions of specific authorizing legislation. All of these districts may fix and collect fees for the use of their facilities, levy ad valorem taxes, and issue bonds, except the Port of South Louisiana may not levy taxes.

A number of districts of this type are not

counted as governments and are not listed above; for these districts, title to property used by the districts is vested specifically in the state or the districts are subject to state administrative or fiscal controls. In addition, the Plaquemines Port, Harbor, and Terminal District, which is governed by the parish commission council, is not counted as a government. See "Subordinate Agencies and Areas," below.

### **Rapides Parish Stormwater Management and Drainage District**

This district was established by 1982 legislation to acquire, construct, and improve drainage facilities. A board of five commissioners governs the district; one each is appointed by the governing bodies of the City of Alexandria, City of Pineville, Rapides Parish, and Rapides Soil and Water Conservation District. The Rapides Farm Bureau also appoints one member. The district may levy ad valorem taxes with voter approval and issue bonds.

### **Recreation and Water Conservation Districts (special acts)**

These districts were established by special acts to provide conservation for agricultural, recreational, commercial, industrial and sanitary purposes.

Bayou Desiard Lake Restoration  
Commission  
Black River Lake Recreation and Water  
Conservation District  
Castor Creek Reservoir District  
Cypress-Black Bayou Recreation and  
Water Conservation District  
Kepler Creek Recreation and Water  
Conservation District  
Lake Bruin Recreation and Water  
Conservation District  
Lake St. John Recreation and Water  
Conservation District  
Lake St. Joseph Recreation and Water  
Conservation District  
Lincoln Parish Reservoir Authority  
Mill Creek Recreation and Water  
Conservation District

Morehouse Lake Commission  
Washington Parish Reservoir District  
West Ouachita Reservoir Commission

These districts may be governed by a board of commissioners appointed by the parish police jury or selected by the Governor, typically from nominees by the police juries and legislators for the participating parishes. With voter approval, all districts, except the Lincoln Parish Reservoir Authority, may levy ad valorem taxes and issue bonds. The Lincoln Parish Reservoir Authority may issue bonds funded by the sale of water.

Recreation and water conservation districts (also known as reservoir districts) lacking fiscal or administrative autonomy are not counted as independent governments. See "Subordinate Agencies and Areas," below.

### **Red River, Atchafalaya River, and Bayou Boeuf Gravity Drainage District**

This district was created by act of the state legislature. The district is governed by a board of commissioners. The Governor appoints one commissioner, and the governing authorities of the parishes of Avoyelles and St. Landry each appoint two commissioners. The district may levy an acreage tax and an ad valorem tax with voter approval.

Other gravity drainage districts are classified as parish activities. See "Subordinate Agencies and Areas," below.

### **Regional Transit Authority**

The Regional Transit Authority was established by an act of the state legislature to provide bus and rail transit in the New Orleans metropolitan area. The governing body consists of three commissioners from each participating parish plus two commissioners appointed by the chief executive officer of the parish that generates the most revenue. The authority may set fares, use taxes, and other charges and, with voter approval, levy transportation-related taxes. The authority may issue revenue bonds. Participating local governments may levy transportation-related taxes for the benefit



of the authority.

### **River Parishes Convention, Tourist, and Visitors District**

This district was created by act of the state legislature. The district serves the parishes of St. Charles, St. John the Baptist, and St. James. The district is governed by a board of nine commissioners consisting of three members representing each parish. All appointments are subject to the confirmation of the state senate. The district may levy a hotel/motel occupancy tax and issue bonds.

### **River Parishes Transit Authority**

This authority was authorized by special act to provide transit service in St. Charles, St. James, and St. John the Baptist parishes. It is governed by a board of commissioners appointed by the police juries of St. Charles, St. James, and St. John the Baptist parishes. The authority may fix fares, rentals, charges, and use taxes. The authority may issue revenue bonds.

### **St. Bernard Parish Arts, Culture, and Entertainment District**

This district was authorized by special act. The district is governed by a board of commissioners with one member each appointed by the Governor, lieutenant governor, president of the parish; the parish council; the St. Bernard Parish Economic Development Corporation; the local chamber of commerce; the chancellor of the Nunez Community College; and the local school board. Specified congressional members also appoint members. The district may set taxes, within the limitations prescribed by the state constitution and statutory laws, and may issue general obligation bonds.

### **St. Landry Parish Solid Waste Disposal District**

The St. Landry Parish Solid Waste Disposal District was established by law to provide a waste collection and disposal system for all of

St. Landry Parish. The district is governed by a nine-member board of commissioners. The district may levy a property tax and issue bonds with voter approval. The district may receive the proceeds of a parish sales tax upon voter approval.

### **St. Landry Road Commissions**

Road districts were created by act of state legislature in districts three, four, five, six, and eleven of St. Landry Parish. Each is governed by a board of commissioners appointed by the governing authority of St. Landry Parish. These districts may levy sales and ad valorem taxes and, with voter approval, may issue general obligation bonds.

### **South Central Louisiana Solid Waste District**

This district was created by act of state legislature in 1999 to create and operate a landfill or similar facility. The board consists of two members from each participating parish; participating municipalities may submit nominees to the parish. The districts may fix and collect fees. The district may levy taxes and issue bonds with the approval of the governing authorities of the parishes and the voters.

### **South St. Landry Community Library District**

Created by a special act of the 1990 legislature, the district may acquire, construct, and maintain library equipment and facilities. A board of seven commissioners, three appointed by the participating municipalities and four appointed by the parish police jury, governs the district. The district may receive pro rata contributions from member governments and, with voter approval, levy a special tax.

### **Southwest Acadiana Parishes Public Housing Rehabilitation District**

This district was created by special act to serve the parishes or consolidated governments of

Acadia, Lafayette, St. Landry, and Vermilion. The district is governed by a 13-member board of commissioners. The presidents of the governing authorities of Acadia and Vermilion parishes each appoint three members. The governor appoints, with senate confirmation, three members for each of Lafayette and St. Landry governing bodies from nominees submitted by the respective legislative delegations. The district may levy and collect taxes; it is permitted to levy any tax that is authorized by the state constitution for any of the state's political subdivisions. The district directs refunds of sales and use taxes to eligible applicants.

### **Teche-Vermilion Fresh Water District**

This district was established by a 1969 special act to establish, maintain, and protect a fresh water supply in Bayou Teche and the Vermillion River. It is governed by a board of commissioners composed of one member from each of the parishes in the district appointed by the respective police juries. The district board may levy ad valorem and special taxes and may issue bonds. Tax levies may require voter approval.

### **Watershed Districts (special acts)**

The following districts have been established by special act to provide flood control, water conservation, and water supply facilities:

Caddo Lake Watershed District  
Claiborne Parish Watershed District  
Franklin Parish Watershed District  
Jackson-Bienville Parishes Dugdemona Watershed District  
Jackson Parish Dugdemona Watershed Reservoir Authority  
Jackson Parish Watershed District  
Webster Parish Watershed District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the police juries of the parishes served. The districts may levy ad valorem taxes and issue bonds except for the Caddo Lake Watershed District, which has the power to sell water. The Jackson-Bienville

Parishes Dugdemona Watershed District was not reported in operation as of October 2007.

### **West Calcasieu Parish Community Center Authority**

This authority was established by 1992 legislation to build, maintain, and operate a rodeo arena, sports complex, or community center. A board of seven commissioners governs the district. One commissioner is appointed by each of the following: the Town of Vinton; cities of Sulphur, Westlake, and DeQuincy; Calcasieu Parish; state house of representatives; and state senate. The authority may fix and collect fees and rentals for its services and facilities.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Louisiana that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county or parish governments. In the listing below of authorized parish-related agencies, a bullet (\*) appears for each entity of this kind--i.e., any that may serve a portion rather than all of a parish and for which a tax may be levied against the assessed value of property in the area served.

**Drainage districts (parish).** Districts of this type provide drainage for agricultural lands. The districts include gravity drainage districts, which may be consolidated, and leveed and pumped drainage districts. Drainage districts are governed by a board of commissioners

appointed by the parish police jury except in St. Charles Parish where drainage districts are governed by the parish council. Drainage districts organized prior to 1921 may issue bonds and are required to levy an acreage tax or forced contribution while any bonds are outstanding.

Gravity drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. These districts may levy acreage taxes, ad valorem taxes, or forced contributions and may issue bonds with voter approval. Some drainage districts may levy a sales and use tax, special tax, or parcel fee with voter approval. Consolidated gravity drainage districts may be created by the governing authority of any parish on its own initiative or upon request of two or more drainage districts within one parish.

Leveed and pumped drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. The approval of the state department of public works is required for formation. These districts may levy taxes, including acreage and maintenance taxes. The district also may issue bonds with voter approval. Drainage districts in Assumption Parish also may levy special taxes with voter approval.

A special act authorizes Jefferson Parish to create drainage districts (including consolidated drainage districts and subdistricts). Another special act created the River Oaks Drainage District Number 1 in Ouachita Parish. The respective parish governing authority governs each district ex officio. The districts may levy taxes and issue bonds; voter approval is required for the districts in Jefferson Parish.

Subdistricts of drainage districts may be created. They are not counted as separate governments.

**Fire protection districts (parish or joint parish-municipal).** These districts are established by resolution of the parish

governing body after hearing and with a concurring resolution of any municipality included in the district. The governing body of the district may be the governing body of the parish ex officio, the parish and municipal governing bodies may appoint the members, or the state code may specify the nature of a particular board. The districts may levy taxes with voter approval and may issue bonds. In certain parishes, districts may collect service charges, which may require voter approval.

**Greater Baton Rouge Port Commission (state).** This commission was established to operate port facilities in the Baton Rouge area. It consists of 15 members appointed by and serving at the pleasure of the Governor from names submitted by the legislative delegations for the parishes in the port area and the Louisiana Farm Bureau Federation. The commission may fix and collect fees and charges for its services and facilities, issue revenue bonds, and, with voter approval, levy ad valorem taxes.

**Greater New Orleans Expressway Authority (state).** This authority was established under a general law to build expressways at locations approved by the state department of highways and the Governor. The members of the authority are appointed by the participating governments and by the Governor. The authority may fix and collect tolls and issue revenue bonds.

**Hospital service districts (parish or municipal).** Parish police juries may divide parishes into one or more hospital service districts or combine with other parishes to form a hospital service district to operate hospital facilities. Administration is by a board of commissioners appointed by the police jury. The districts may charge rates for services. Voter approval is necessary for tax levies and bond issues. In districts established in two or more parishes, the appointment of commissioners to the board is based on the assessed value of property of the district in each parish.

## **Housing authorities (parish or municipal).**

Four types of housing authorities are authorized under Louisiana statutes:

### **Municipal housing authorities.**

Established by resolution of the municipal governing body, with authority commissioners appointed by the chief executive officer of the municipality

### **Consolidated housing authorities.**

Established by the governing bodies of two or more municipalities, with one authority commissioner appointed by the chief executive officer of each member municipality

### **Parish housing authorities.**

Established by the parish governing body, with authority commissioners usually appointed by the chief executive officer of the parish

### **Regional housing authorities.**

Established by the governing bodies of two or more parishes, with one authority commissioner appointed by the governing body of each member parish

All housing authorities may collect rentals and fees and issue revenue bonds.

**Industrial development boards (parish or municipal).** These boards created under general law are established by resolution of the parish or municipal governing body after application of three or more resident electors. The boards assist private industry by financing pollution control equipment and facilities and otherwise promoting industrial development. The board of directors is appointed by the parish or municipal governing body. The boards may fix and collect fees and rents and issue revenue bonds. The Industrial Development Board of Rapides Parish, however, may not issue bonds.

**Levee districts (state).** A number of levee districts have been created under the levee districts law. A board of commissioners appointed by the Governor governs each

district. Each levee district may levy ad valorem taxes and assessments and issue bonds. Some districts may levy sales and use taxes with voter approval. These districts also may be known as levee and drainage districts or as conservation, drainage, and levee districts.

**Louisiana Economic Development and Gaming Corporation (state).** The corporation was created by a special act to develop a controlled gaming industry for the development of the state economy. A board of nine directors appointed by the Governor governs the corporation. Funding is derived from the corporation's operations.

**Louisiana Housing Finance Agency (state).** This agency provides additional funds for residential mortgages at interest rates within the means of low- and moderate-income families. The agency is governed by a board of 16 members, including the state treasurer and the secretary of the department of social services, 11 members appointed by the Governor, one member appointed by the president of the senate, and one member appointed by the speaker of the house of representatives. The agency may issue bonds.

**Louisiana Infrastructure Bank (state).** This entity was created to acquire federal grants and make loans to local governments for the provision of infrastructure. The bank is governed by a board of directors consisting of the secretary of the state department of economic development; the state treasurer; the chair of the Senate Committee on Commerce, Consumer Protection, and International Affairs; the chair of the House of Representatives' Committee on Commerce; and one member selected by aforementioned from nominees by the Louisiana Bankers Association. The board may issue bonds and set fees for services.

**Louisiana Stadium and Exposition District (state).** This district was created by act of state legislature to plan, construct, maintain, and operate facilities in Orleans and Jefferson parishes, including the Superdome, for sport, athletic, and other public events. The district is

governed by a board consisting of 12 ex officio members including state and local officials and five members appointed by state and local officials. The district may charge admission fees and charges, levy and collect hotel occupancy taxes, and issue revenue bonds.

**Neighborhood improvement districts (parish or municipal).** These districts are authorized by special acts to provide additional security to specified areas. Districts may be created by act of the state legislature or may be created by the parish governing authority. The creating law may specify that the district is governed by a board consisting of private and public representatives, or the authorizing law may permit the parish to determine the nature and composition of the board or may permit the parish to govern ex officio. The city or parish levies, for the benefit of the district, a tax set by the district and approved by the voters or imposes parcel fees. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

**Offshore Terminal Authority (state).** This authority is under the state department of transportation and development. The authority was established to promote, plan, finance, develop, and control offshore port terminal facilities within the coastal waters of Louisiana. The authority is governed by a board of 11 commissioners appointed by the Governor: two are selected from the six deep water ports, one from each of the five public service commission districts, three selected at large, and one selected from the parish from which the terminal is offshore. The authority may fix and collect fees and issue revenue bonds.

**Port Commission of New Orleans (state).** This commission operates port facilities in New Orleans. It consists of seven members appointed by the Governor from nominations made by various organizations. The commission may fix and collect tolls and charges. Bond issues must be approved by the Governor.

**Public trusts (state, parish, municipal, or special district).** Public trusts are established by a legal instrument or will, upon approval of

the Governor and the legislature (if the state is the beneficiary government) or upon approval of the governing body of a parish, municipal, or special district government (if a parish, a municipality, or a special district is the beneficiary government). Public trusts are authorized by law to perform diverse functions and may be known by a wide variety of names.<sup>3</sup> The method of selecting the governing body is specified in the legal instrument or will creating the trust; however, if the state is the beneficiary government, the Governor appoints members to the governing body. Agencies of this type may fix fees and charges for use of their properties or services and may issue revenue bonds. If a parish or a municipality is the beneficiary government, the issue of such bonds requires voter approval.

**Sewerage districts (municipal).** These districts may be established upon resolution of the governing authority of the municipality, except in the City of New Orleans. The governing authority of the municipality may govern the district ex officio or may appoint a board of sewerage commissioners. The districts may issue bonds. The creating municipality may levy taxes or parcel fees for the district. Municipalities may choose to create the sewerage district or a sewerage subdistrict under a law authorizing special assessments and monthly service charges.

Consolidated sewerage districts may be created within a parish from existing parish (see below) or municipal sewerage districts with the consent of the governing authorities of the municipalities involved. These districts are governed by the parish police jury ex officio and are dependent agencies of the parish. In a few parishes, consolidated sewerage districts have been created by special act.

Municipalities with a population of 1,000 persons or fewer may, upon petition of property owners, create taxing districts for conducting sewerage projects. The completed sewerage projects become part of the municipal sewerage system.

**Sewerage districts outside municipalities (parish).** These districts may be established

upon resolution of the police jury after hearing. The police jury appoints the district board of supervisors. The districts may fix and collect fees and may issue revenue bonds upon approval of the parish governing body. The district board or the creating parish may levy ad valorem taxes or parcel fees for the district.

**Transportation authorities (state, parish, or municipal).** These authorities are created under the Louisiana Transportation Development Act. They are created by ordinance of any parish or municipality or any combination of contiguous parishes, municipalities, or parishes and municipalities. Through public/private partnerships, the authorities build major roads and levy tolls to pay for the roads. The boards are specified in the articles of incorporation but must include at least five directors appointed by the creating authorities, the secretary of the state department of transportation and development, and, if applicable, the chair of the area's metropolitan planning organization. The authorities may set tolls and issue bonds.

Other examples include:

#### **State <sup>4</sup>**

Allen Parish Reservoir District  
Ascension-St. James Airport and Transportation Authority  
Banking development districts  
Bayou D'Arbonne Lake Watershed District  
Bayou Desiard-Bayou Bartholomew Cut-Off Loop Water Conservation Board  
Capital Area Human Services District  
Coastal Protection and Wetlands Authority (formerly known as the Wetlands Conservation and Restoration Authority)  
Ernest N. Morial-New Orleans Exhibition Hall Authority (including New Orleans Public Facility Management, Inc.)  
Florida Parishes Human Services Authority  
Fourteenth and Sixteenth Wards  
Neighborhood District  
French Quarter- Marigny Historic Area Management District  
Health service commissions  
Historic district and landmark commissions (state)  
Iberia Parish Law Library Commission

John K. Kelly Grand Bayou Reservoir District (Formerly the Black Lake Bayou Recreation and Water Conservation district)  
Judicial enforcement districts  
Lafayette Parish Law Library Commission  
Livingston Parish Museum and Cultural Center  
Louisiana Agricultural Finance Authority  
Louisiana Airport Authority  
Louisiana Applied Polymer Technology Extension Consortium  
Louisiana Coastal Protection and Restoration Financing Corporation  
Louisiana Correctional Facilities Corporation  
Louisiana Economic Development Corporation  
Louisiana Educational Television Authority  
Louisiana Health Education Authority  
Louisiana Health Plan (formerly the Louisiana Health Insurance Association)  
Louisiana Major Projects Development Authority  
Louisiana Office Building Corporation  
Louisiana Recovery Authority  
Louisiana State Bond Commission  
Louisiana State Building Authority  
Louisiana Student Financial Assistance Commission  
Louisiana Tourism Promotion District  
Louisiana Transportation Authority  
Louisiana Tuition Trust Authority  
Louisiana Utilities Restoration Corporation  
Louisiana Workers Compensation Corporation  
Manchac Parkway Commission  
Metropolitan Human Services District  
Mississippi River Bridge Authority  
Mississippi River Road Commission  
Monroe and Northeast Louisiana Technology and Business Incubation Center  
New Orleans Center for Creative Arts  
New Orleans City Park Improvement Association  
Northeast Delta Human Services Authority  
Parimutuel live racing facility economic redevelopment and gaming control assistance districts (special acts)  
Parish health units  
Parish sales tax districts  
Port commissions under state administrative or fiscal control:  
Avoyelles Parish Port Commission  
Columbia Port Commission  
East Cameron Port, Harbor, and Terminal District

Greater Krotz Springs Port Commission  
 Lake Providence Port Commission  
 Madison Parish Port, Harbor, and  
 Terminal District  
 Millennium Port Authority  
 West Cameron Port, Harbor, and  
 Terminal District  
 Poverty Point Reservoir District  
 Red River Waterway District  
 Richland Parish Economic Development Board  
 River Region Cancer Screening and Early  
 Detection District  
 Sabine River Authority, State of Louisiana  
 Seventh Ward Neighborhood Development  
 District  
 Soil and water conservation districts  
 South Central Louisiana Human Services  
 Authority  
 South Central Regional Transportation  
 Authority  
 Southeast Louisiana Flood Protection  
 Authority-East  
 Southeast Louisiana Flood Protection  
 Authority-West Bank  
 State Market Commission  
 Turkey Creek Reservoir District  
 Twelfth and Thirteenth Wards Neighborhood  
 District  
 Twenty Seventh Judicial District Criminal  
 Justice Commission  
 Vermilion Parish Law Library Commission

## **Parish**

Agricultural arena authorities  
 Agricultural industrial boards  
 \*Airport authorities (parish)  
 \*Airport districts  
 Ambulance service districts in Allen,  
 Ascension, and Jefferson parishes  
 Ambulance service districts (parish)  
 Assessment districts for financing the parish  
 assessor's office  
 Beachfront development districts  
 Bossier Parish Elderly Services District  
 Business improvement districts  
 Calcasieu Parish community center and  
 playground districts  
 Calcasieu Parish Interstate Highway Lighting  
 District  
 Calcasieu Parish Law Library Commission  
 Capital Area Transit System  
 Coliseum authorities

Communications districts (911)  
 \*Community center and playground districts  
 (special acts)  
 Community development districts (parish)  
 Concordia Parish Tourist Commission  
 \*Consolidated special service districts  
 (drainage, fire, garbage, gravity drainage,  
 hospital, recreation, sewerage, waterworks,  
 and waterworks and sewerage)  
 Consolidated waterworks and sewerage  
 districts (parish)  
 Criminalistics laboratory commissions (special  
 acts)  
 Drug rehabilitation services districts of the  
 fourth and twenty-third judicial districts  
 East Feliciana Parish Economic Development  
 District  
 East Feliciana Parish special taxing districts  
 East Florida Parishes Retirement District  
 East Jefferson Parish Culture and Recreation  
 District  
 \*Economic development districts in local  
 governmental subdivisions with a population  
 fewer than 200,000 (parish)  
 Environmental protection districts  
 Evangeline-Ville Platte Recreation District  
 Fire ant abatement districts  
 \*Garbage districts  
 \*Gas utility districts  
 Grant Parish Cemetery District  
 Grant Parish Economic Development District  
 Fire and emergency training services districts  
 Historic district and landmark commissions  
 (parish)  
 Historic preservation districts/historic district  
 commissions  
 Iatt Lake Water Conservation District  
 Iberville Parks and Recreation District  
 Individual sewerage system districts  
 Industrial districts  
 \*Irrigation districts  
 Jackson Parish Detention Center Commission  
 Jefferson Parish Communication District  
 Jefferson Parish Economic Development and  
 Port District  
 Jefferson Parish Human Services Authority  
 Jefferson Parish public improvement districts  
 Joint authorities, commissions, and districts for  
 specified public purposes  
 Lake Charles Civic Center Authority  
 Lake Forest Plaza District  
 LaSalle Parish Cemetery District

Law enforcement districts  
 Lincoln Parish Detention Center  
 Lincoln Parish Special Taxing District  
 Livingston Parish Law Enforcement District  
 Livingston Parish special taxing districts  
 Local and regional economic development districts  
 \*Mosquito abatement districts  
 Multiparish juvenile detention home districts  
 Navigation districts (except Jennings Navigation District)  
 New community development corporations  
 Nibletts Bluff Park Commission  
 Parish library boards  
 Parish school loan fund committees  
 Parish water and sewer commissions  
 Plaquemines Port Harbor and Terminal District  
 Playground and recreation boards (parish)  
 Rapides Parish Cemetery District  
 Recreation districts  
 Recreational facilities districts  
 Redevelopment agencies (parish)  
 \*Road and subroad districts  
 \*Road lighting districts  
 St. Bernard Parish Housing, Redevelopment, and Quality of Life Commission  
 St. Bernard Parish Water and Sewer Commission  
 St. James Parish Youth Center  
 St. Landry Parish cemetery districts  
 St. Landry Parish public works districts  
 St. Landry Parish Road District  
 St. Mary Parish Cemetery District  
 St. Tammany Parish animal control districts  
 St. Tammany Parish Environmental Services Commission  
 St. Tammany Parish Recreation and Parks District  
 St. Tammany Parish Sales Tax District  
 St. Tammany Parish special recreation districts  
 St. Tammany Parish subroad districts  
 St. Tammany Parish tax districts (for property taxes)  
 Southwest Ouachita Economic Development District  
 Special fire protection districts and subdistricts (parish)  
 Sweet Lake-Grand Lake Community Cemetery District  
 Tax increment development corporations (parish)  
 Terrebonne Parish Detention Center

Tourist commission in any parish with a population between 13,500 and 14,000 persons (Madison Parish)  
 Tourist commissions/convention and visitors bureaus  
 Union Parish Detention Center  
 Vermilion Mosquito Abatement District  
 Vermilion Parish Economic Development District  
 Vermilion Parish Hospital Sales Tax District Number 2  
 Veterans' memorial districts  
 Waterworks districts (parish)  
 West Baton Rouge Museum Board  
 Zachary Taylor Parkway District

### **Municipal <sup>5</sup>**

\*Airport authorities (municipal)  
 Alexandria Central Economic Development District  
 Alexandria Special Economic Development Taxing District  
 Alexandria Taxing District  
 Algiers Development District  
 Ambulance service districts (municipal)  
 Audubon Park Commission  
 Broussard Environmental Service and Enhancement District  
 Broussard redevelopment districts (also called downtown development districts)  
 Business improvement districts  
 Capitol House Taxing District  
 Central Business District Historic District Landmarks  
 Community and Historic Preservation District of the City of Abbeville  
 Community development districts (municipal)  
 Community improvement agencies (special acts)  
 Covington (City of) public improvement districts  
 Downtown development districts (special acts)  
 Downtown Economic Development District of the City of Monroe  
 East Baton Rouge infrastructure development districts  
 East Baton Rouge special taxing districts  
 Economic development authority created by two or more municipalities (in any parish with a population more than 13,000 and fewer than 14,000) (municipal)  
 Florida Boulevard Economic Development District



Franklin Downtown Development District  
 Greater Baton Rouge Airport District  
 Greater Baton Rouge Parking Authority  
 Greater Baton Rouge Water Conservation District  
 Greater New Orleans Biosciences Economic Development District  
 Greenwell Springs-Airline Economic Development District  
 Historic district and landmark commissions (municipality)  
 Historic preservation districts/historic district commissions  
 Joint authorities and districts for special public purposes  
 Joint sales and use tax commissions  
 Kenner Assistance District  
 Lafayette Centre Development District  
 Lafayette Bayou Vermilion District  
 Lafayette Economic Development Authority  
 Lake Catherine Sewage and Water District  
 Lake Charles (City of) Taxing District  
 Local and regional economic development districts  
 Lower Ninth Ward Economic Development District  
 Lutch-Gramercy General Improvement District  
 Mamou Hospital Service District  
 Municipal library boards  
 Municipal service districts in Baton Rouge  
 Municipal utilities commissions (municipalities of 6,000 to 7,000 population)  
 New community development corporations  
 New Iberia Commercial Historic District  
 New Orleans Building Corporation  
 New Orleans City Park Taxing District  
 New Orleans Regional Business Park (formerly the New Orleans Business and Industrial District)  
 New Orleans East Development District  
 New Orleans Economic Development Commission  
 New Orleans Historic District Landmarks Commission  
 New Orleans Housing Commission  
 New Orleans International Airport Sales Tax District  
 New Orleans International Trade Building Corporation  
 New Orleans Redevelopment Authority  
 New Orleans Sewerage and Water Board

Opelousas (City of) Special District  
 Orleans Parish Communications District  
 Orleans Parish Juvenile Services Financing District  
 Orleans Parish Law Enforcement District  
 Pineville Downtown Development District  
 Playground and recreation boards (municipal)  
 Public power authorities  
 Redevelopment agencies (municipal)  
 Sewerage Control Commission of East Baton Rouge  
 Southside Economic Development District of the City of Monroe  
 Springhill Downtown Development District  
 Sprinkling and sweeping districts  
 Sulphur Industrial Development District  
 Tacony Restoration District/Authority  
 Tax increment development corporations (municipal)  
 Terrebonne Parish Corrections and Rehabilitation Commission  
 Transportation Center Authority for the City of New Orleans (formerly the Public Belt Railroad Commission for the City of New Orleans)  
 Vidalia Riverfront Development District  
 Washington Museum and Tourist Commission  
 Washington (Town of) Special District

### **Joint Parish-Municipal**

Consolidated waterworks and sewerage districts (joint parish-municipal)  
 Local and regional economic development districts  
 New Orleans Regional Recycling and Resource Recovery Authority  
 Union Parish Railroad District  
 Waterworks districts (joint parish-municipal)

Louisiana laws also provide for various types of local areas for election purposes and administration of justice.

1. The cities of Baker and Zachary in East Baton Rouge continue to exist as separate governments.
2. Legislation authorizing the Lake Area Economic Development District (formerly North Lake Charles) and World Trade Center Taxing District was repealed in 2007.
3. The Louisiana Public Facilities Authority is an

example of a large state agency created under this law.

4. Legislation authorizing the Louisiana Western Corridor Commission was repealed in 2005. The powers and functions of the Mississippi River Bridge Authority were transferred to the state department of transportation and development, and the authority is scheduled for dissolution in 2012. Legislation authoring the Rural Health Care

Authority was repealed in 2006, and its powers and functions were transferred to the state department of health and hospitals.

5. The East Baton Rouge Recreation and Park Commission was reclassified for the 2007 Census of Governments from a municipal dependent agency to a special district.